

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

MARLENE JOHANSEN,
Plaintiff,
Counterclaim Defendant

v.

UNITED STATES OF AMERICA,
Defendant,
Counterclaim Plaintiff

v.

NATIONAL CITY MORTGAGE CO.,
And TIMOTHY BURKE,
Counterclaim Defendants

Case No. 04-11789-RCL

NOTICE OF APPEAL

Notice is hereby given that Ralph Johansen, pursuant to FED. R. APP .P. Rules 3 and 4, hereby appeals to the First Circuit Court of Appeals from this Court's order denying Ralph Johansen's Motion to Intervene as a Plaintiff (Docket #17) entered on July 22, 2005.

Respectfully submitted,

RALPH JOHANSEN,
By his attorney,



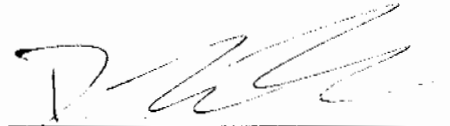
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Dated: August 5, 2005

CERTIFICATE OF SERVICE

I, D. Sean McMahon, Esq. hereby certify that on August 5, 2005 I served a true copy of the foregoing document upon each attorney of record via first class mail, postage paid to the following:

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| Timothy J. Burke, Esq. Burke & Associates 400 Washington Street, Suite 303 Braintree, MA 02184 | Stephen J. Turanchik, Esq. Trial Attorney, Tax Division U.S. Department of Justice P.O. Box 55 Ben Franklin Station Washington, DC 20044 |
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